

**Exhibit A**

**McGarry Affidavit**

WEIL, GOTSHAL & MANGES LLP  
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Jacqueline Marcus, Esq.

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	:
	:
Debtors.	:
	:
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Chapter 11  
Case No. 08-13555  
(Jointly Administered)

STATE OF NEW YORK     )  
                                  ) ss.:  
COUNTY OF NEW YORK )

**AFFIDAVIT OF MARY ELIZABETH McGARRY FILED ON BEHALF OF  
SIMPSON THACHER & BARTLETT LLP IN SUPPORT OF THE DEBTORS'  
APPLICATION PURSUANT TO SECTIONS 327(e) AND 328(a) OF THE  
BANKRUPTCY CODE AND RULE 2014 OF THE FEDERAL RULES OF  
BANKRUPTCY PROCEDURE FOR AUTHORIZATION TO EMPLOY AND RETAIN  
SIMPSON THACHER BARTLETT LLP AS SPECIAL COUNSEL *NUNC PRO TUNC*  
TO THE COMMENCEMENT DATE**

Mary Elizabeth McGarry, being duly sworn, states the following based upon personal  
knowledge and review of relevant documents:

1. I am a member of the firm of Simpson Thacher & Bartlett LLP ("Simpson  
Thacher" or the "Firm"), 425 Lexington Avenue, New York, New York 10017, and am admitted

to practice law in the State of New York, the United States District Courts for the Southern and Eastern Districts of New York, the District of Colorado and the Eastern District of Wisconsin, the United States Courts of Appeals for the Second, Sixth and Tenth Circuits, and the United States Supreme Court.

2. I submit this affidavit in support of the application dated November 3, 2008 (the "Application") filed by the Debtors seeking authorization *nunc pro tunc* to employ Simpson Thacher as special counsel to Lehman Brothers Holdings Inc. ("LBHI") for certain non-bankruptcy related postpetition matters that are now concluded, and authorization *nunc pro tunc* to continue to pay the fees and expenses of Simpson Thacher in connection with a litigation and related insurance claim, as described below, and to provide the disclosures required under Bankruptcy Rules 2014(a) and 2016(b). Any capitalized term not expressly defined herein shall have the meaning ascribed to it in the Application. All facts set forth below in this affidavit are based upon information from, and discussions I or other Simpson Thacher personnel reporting to me have had with, certain of my colleagues and the attorney at Simpson Thacher responsible for conflicts matters. The facts below are also based on a review of the list provided to Simpson Thacher by Weil, Gotshal & Manges LLP ("WGM"), the Debtors' general bankruptcy counsel, on October 21, 2008 (the "Conflicts Checklist") setting forth certain of the creditors and other parties in interest of LBHI and its affiliated debtors and debtors in possession in the above-referenced chapter 11 cases (together, the "Debtors") performed by (i) the persons within Simpson Thacher responsible for maintaining records of our representations, with the assistance of an attorney at Simpson Thacher and (ii) our Finance Department personnel. Based on the foregoing, if I were called upon to testify, I could and would testify competently to the facts set forth herein. I am authorized to submit this affidavit on behalf of Simpson Thacher.

**Services Performed by Simpson Thacher**

3. LBHI seeks to retain Simpson Thacher as special counsel to LBHI pursuant to section 327(e) of the Bankruptcy Code, *nunc pro tunc* to the Commencement Date, to perform legal services in connection with the matters set forth below.

4. Simpson Thacher has extensive knowledge and experience in representing the Debtors and other LBHI affiliates in various matters, including matters that are the subject of the Application as further described herein. Simpson Thacher is a leading global law firm with more than 800 lawyers. The Firm provides coordinated legal advice on the largest and most complex corporate transactions and litigation matters in a variety of industries, including financial services. Simpson Thacher regularly advises clients regarding ongoing disclosure and compliance matters under the U.S. securities laws, and regularly advised Debtors on these matters for many years. Simpson Thacher is one of the world's preeminent law firms in the mergers and acquisitions field, and is experienced in such transactions within the financial services industry. In addition, Simpson Thacher's litigation professionals frequently represent individuals and business entities in a wide range of litigation matters, including government investigations and proceedings. Simpson Thacher has represented LBHI since its 1994 spin-off from American Express and represented LBHI's predecessors for several decades before 1994. During that time, the Firm has represented LBHI and its affiliates in numerous litigations and corporate transactions and in connection with general corporate and regulatory matters. Over the course of such representation, Simpson Thacher has become uniquely familiar with the business and affairs of these entities. Accordingly, I believe that Simpson Thacher is both well qualified and uniquely able to provide the services described below and that its retention would be in the best interest of the estates, the Debtors' creditors and other parties in interest.

5. After the Commencement Date, at the Debtors' request, Simpson Thacher (i) assisted LBHI with ongoing reporting obligations under the Securities and Exchange Act of 1934, (ii) assisted LBHI with respect to negotiations related to, and the closing of the sale of, the investment banking and capital markets businesses of Lehman Brothers Inc. ("LBI") to Barclays Capital, Inc., (iii) assisted LBHI with respect to the sale of the investment management division of LBI to Bain Capital, LLC and Hellman & Friedman LLC, and (iv) represented LBHI in connection with the testimony of Richard S. Fuld, Jr., Chairman of the Board and Chief Executive Officer of LBHI, before Congress, including production of LBHI documents to Congress. Other than with respect to follow-up requests in connection with these prior matters, Simpson Thacher's representation of LBHI in connection with these matters is substantially concluded as of October 22, 2008. Simpson Thacher requests *nunc pro tunc* approval of the Application for these matters.

6. In addition, prior to the Commencement Date, Simpson Thacher represented LBA Y.K., a non-debtor indirect subsidiary of LBHI, in a litigation matter in federal district court captioned *LBA Y.K. vs. Marubeni America Corp.*, No. 08-3282 (S.D.N.Y.), and the appeal therefrom by Marubeni America Corp. to the United States Court of Appeals for the Second Circuit (the "U.S. LBA Action"), a proceeding under 28 U.S.C. § 1782 seeking U.S. discovery in aid of LBA Y.K.'s pending action against Marubeni Corporation in the Tokyo, Japan Civil Court (the "Japan LBA Action"), and in providing assistance to LBA Y.K.'s Japanese counsel in the Japan LBA Action. Simpson Thacher has also assisted in gathering and providing to insurance bond underwriters information concerning this litigation specified under a bond policy issued to LBHI, pursuant to which LBA Y.K. is an insured. The Firm has been informed by LBHI that any recovery LBA Y.K. receives in the Japan LBA Action, and any proceeds received under the bond policy, will be paid to the Debtors. Thus, the Debtors' estates

have a common interest with LBA Y.K. in the prosecution of its claims against Marubeni Corporation, and in recovery under the bond policy, as well as a strong interest in ensuring maximum recovery from Marubeni Corporation in the Japan LBA Action and under the bond policy. The Firm also has been informed by LBHI and LBA Y.K. that LBA Y.K. lacks funds with which to pay Simpson Thacher's fees and expenses in these matters. Prior to the Commencement Date, LBHI paid Simpson Thacher's fees and expenses in connection with these matters. LBHI is requesting authority, subject to the control and further order of this Court, to pay Simpson Thacher's fees and expenses for its representation of LBA Y.K in the U.S. LBA Action and the Japan LBA Action, and in connection with updating, and providing information to the underwriters under the bond policy, on an ongoing basis.

7. WGM will represent the Debtors in connection with the financial restructuring of the Debtors and bankruptcy-specific issues. Because Simpson Thacher is not serving as the Debtors' bankruptcy counsel, it is my view that Simpson Thacher has not rendered "services . . . in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code. Simpson Thacher's postpetition work hereafter will be comprised of (a) ongoing representation of LBA Y.K. as described in paragraph 6, above, its fees and expenses for which will be paid by LBHI, (b) representation of the Debtors in certain specific non-litigation matters described in paragraph 5 above, that are now concluded and (c) responding from time to time to follow-up questions and requests regarding prior matters for which Simpson Thacher provided corporate services. None of the matters described in the preceding sentence involves the conduct of the bankruptcy cases themselves. Accordingly, the services rendered and functions to be performed by Simpson Thacher will not be duplicative of any bankruptcy-related work performed by WGM or any other law firms retained by the

Debtors. As a result of the foregoing, I believe that Simpson Thacher is qualified to represent the Debtors as special counsel pursuant to section 327(e) of the Bankruptcy Code.

**“Connections” of Simpson Thacher**

8. To the best of my knowledge, neither Simpson Thacher nor I has any “connection” with the above-captioned Debtors, their creditors, any other parties in interest herein, or their respective attorneys or accountants, or the Office of the United States Trustee for the Southern District of New York (“UST”) except as stated herein and in Exhibits A, B, C and D hereto (as described more fully below). To the best of my knowledge, neither the term “connection” as used in Bankruptcy Rule 2014 nor the proper scope of a professional's search for “connections” has been completely defined, and I am therefore required to exercise some degree of professional judgment in applying that term to the facts of which I am aware, as well as in defining the scope of how to search for such facts. Out of an abundance of caution, I may be disclosing items that are not, in my judgment, disqualifying or problematic under either the Bankruptcy Code or applicable standards of professional ethics.

9. I understand that the Debtors will retain various professionals during the pendency of these cases to aid in the prosecution of the Debtors’ chapter 11 case. I have been advised that the Debtors have retained, among others, the following professionals: Weil Gotshal & Manges LLP, as general bankruptcy counsel, Curtis, Mallet-Prevost, Colt & Mosle LLP as conflicts counsel and Alvarez & Marsal North America, LLC, as restructuring advisor. Over the past years, attorneys at Simpson Thacher have worked with certain of these professionals on various matters, representing either the same parties, parties with similar interests or parties with adverse interests. In addition, certain of these firms may have been clients of Simpson Thacher.

10. In addition, during the course of the Debtors’ bankruptcy cases the Debtors may retain additional or different professionals, not all of which are or can currently be

identified. Further, the Conflicts Checklist does not disclose the identities of all of the various professionals that have been retained, or are being considered for retention by the various parties in interest. Therefore, we are unable to determine if Simpson Thacher has a client or other relationship with such as yet unidentified advisors or their affiliates. However, we believe it likely that many of the professionals who may appear in these cases are trustees, witnesses, advisors or counsel, as the case may be, in transactions or cases in which Simpson Thacher also represents a client. Simpson Thacher may retain various such professionals or affiliates thereof to provide forensic, litigation support and financial advisory services to Simpson Thacher or Simpson Thacher's clients in a variety of past, present or future engagements. Current employees at Simpson Thacher may be former employees of, or related to employees of, one or more of the other professionals in this case. In addition, attorneys at Simpson Thacher belong to professional organizations to which other professionals who may appear in these cases may also belong.

11. The Debtors are a large global enterprise with thousands of parties in interest. Simpson Thacher is one of the largest law firms in the United States and (a) may from time to time have represented, (b) may currently represent, and (c) may in the future represent many entities that are parties in interest in these cases in matters unrelated to the Debtors. Persons within Simpson Thacher who handle conflicts checks have reviewed our databases of matters for which the firm has been engaged for "connections" to any of the persons or entities identified in the Conflicts Checklist. Our search results indicate that Simpson Thacher currently represents (or in some cases formerly represented)<sup>1</sup> certain of the persons or entities identified in

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<sup>1</sup> Simpson Thacher's conflicts database maintains records of current and former clients from 1991 to the present.



the Conflicts Checklist (or one or more affiliates of such persons or entities) in unrelated matters, as described in Exhibit A hereto.

12. In addition, Simpson Thacher has historically been, with the consent of the Debtors, and continues to be, adverse to the Debtors and their affiliates in a variety of matters, including, without limitation, (i) the representation of corporate borrowers or lenders (including agents for lenders) in transactions in which LBHI or one of its affiliates has acted as a lender or agent to the lenders, (ii) the representation of sellers in transactions in which LBHI or one of its affiliates was a buyer or had an interest in the buyer, (iii) the representation of purchasers or the financiers of purchasers of assets from LBHI or one of its affiliates, (iv) the representation of issuers in connection with offerings in which LBHI or one of its affiliates acted as underwriter, (v) the representation of parties with respect to securities contracts for which LBHI or one of its affiliates acted as counterparty and (vi) the representation of debtors in chapter 11 cases in which LBHI or one of its affiliates is a creditor. A list of clients Simpson Thacher currently represents who are adverse to the Debtors in the types of matters set forth above is attached as Exhibit B. Simpson Thacher expects to continue to represent the clients set forth in Exhibit B in their current matters. From time to time, Simpson Thacher has advised, and may continue to advise, certain of these clients as to the impact of the Debtors' cases on the matters and transactions for which those clients had previously retained Simpson Thacher.

13. Simpson Thacher currently represents LBHI, certain Debtor and non-debtor affiliates of LBHI<sup>2</sup> and certain current and former officers, directors and employees of LBHI and its affiliates (the "Lehman Individuals") in civil litigation matters that were pending at the Commencement Date and/or have been filed after the Commencement Date. Simpson

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<sup>2</sup> The litigations against LBHI and the other Debtors are, of course, presently subject to the automatic stay.

Thacher also currently represents current and former officers and employees in connection with investigations arising out of the business of LBHI and its affiliates. A description of the ongoing matters is attached as Exhibit C hereto. Exhibit C also sets forth the names of the Lehman Individuals Simpson Thacher currently represents, to the extent known to Simpson Thacher at this time.

14. Simpson Thacher also may represent from time to time other clients that are co-defendants with one or more of the Debtors,<sup>3</sup> but I do not believe that there is any adversity between such co-defendants and the Debtors.

15. Some of the banks, companies, investment funds or other entities and their affiliates that have been or may be solicited in connection with the sales of assets in the bankruptcy cases are clients of Simpson Thacher in unrelated matters although, except for the creditor and other representations disclosed on Exhibits A and B, Simpson Thacher is not at present representing any such client in connection with any such transaction with the Debtors.

16. Prior to and following the Commencement Date, Simpson Thacher has acted as counsel to, or from time to time provided a variety of corporate and related advice with respect to, entities that comprised the private equity business of LBHI and its affiliates, including those set forth in Exhibit D hereto. Prior to the Commencement Date, itemized bills for Simpson Thacher's time and disbursements were sent to the private equity group of LBHI or Lehman Brothers Private Equity Advisers LLC (together, the "Private Equity Division"), and it is Simpson Thacher's understanding, based on information provided by employees involved in the day-to-day management of the Private Equity Division, that some of the amounts billed are

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<sup>3</sup> For example, Simpson Thacher represents several underwriters, and previously represented an underwriter affiliate of LBHI, in securities litigation in the United States District Court in the Southern District of New York.

ultimately payable by non-debtor funds themselves, and some are ultimately payable by other entities within the Private Equity Division (or in certain cases LBHI and LBI). Simpson Thacher's postpetition services are provided to the non-debtor equity funds and their related non-debtor affiliates, and Simpson Thacher will receive payment for its postpetition services to these entities directly from the funds or such affiliates themselves and will not seek payment from LBHI or other Debtors for such services.

17. In addition, Simpson Thacher may have represented, may currently represent, or may in the future represent, a borrower, issuer of securities, financial advisor, underwriter of securities, lead bank or other client in financing transactions, merger and acquisition transactions, litigation or arbitration matters, bankruptcy matters or other matters unrelated to these cases in which one or more parties in interest (or an affiliate) or a professional involved in these cases, including, but not limited to those listed on the Conflict Checklist, happens to be involved, although not as Simpson Thacher's client.

18. In the past, Simpson Thacher has also represented certain current and former officers, directors and employees of LBHI or its affiliates, some of whom are currently represented by other counsel as set forth on Exhibit C.

19. Simpson Thacher may also represent, in matters unrelated to the Debtors, competitors of the Debtors.

20. I do not understand Bankruptcy Rule 2014(a) or other applicable law to require disclosure of each present or future engagement Simpson Thacher receives from a party in interest as long as it is unrelated to these cases. Simpson Thacher intends to accept engagements from other parties in interest (whether existing or new clients). These engagements may include matters similar to those described in paragraph 12 hereof. However, in no event will Simpson Thacher represent any party whose interest would be adverse to the Debtors or

their estates with respect to the matters for which Simpson Thacher is being retained hereunder.

We will provide supplemental disclosure on a quarterly basis or otherwise as promptly as is practicable if the Firm represents any clients in additional matters in which such clients are adverse to the Debtors.

### **Securities Ownership**

21. Certain individual attorneys at Simpson Thacher own, or have beneficial interests in trusts owning, shares in LBHI and securities of related entities and may own shares in other parties in interest. An email was sent to all attorneys requesting that they disclose any ownership of securities of the Debtors (excluding by means of accounts over which the attorneys hold legal authority but do not have investment discretion, mutual fund holdings and other similar diversified investment vehicles). In response to such query, several attorneys indicated that they or others in their households owned securities of the Debtors. We have given the names of these attorneys to our conflicts department and have taken steps to ensure that such attorneys are screened from, and do not work on, any matters relating to Simpson Thacher's work for the Debtors.

22. Simpson Thacher notes, however, that a large number of the Debtors' debt and equity securities are held by various mutual funds, trusts and portfolios and accounts that are managed by various advisors. Simpson Thacher does not know the ultimate beneficial owners of the funds, although it is believed they are widely held. Similarly, many of the Debtors' securities are registered in the name of Depositary Trust Company or its nominee, and securities entitlements to such securities are held through securities accounts maintained by brokers, investments advisors and other securities intermediaries. The ultimate owners of the securities entitlements are unknown to Simpson Thacher, except for those reported on the Conflicts Checklist. It is possible that some of such holders may be clients of Simpson Thacher.

**Various Commercial Relationships with Parties in Interest**

23. JPMorgan Chase Bank, N.A. (which is a creditor listed in the Conflicts Checklist) provides banking services to Simpson Thacher and its partners and employees. A number of the members of the Firm are or may be members of limited liability companies that in turn are passive minority investors in certain private equity funds that may be parties in interest and other management vehicles managed by clients of Simpson Thacher, including funds managed by affiliates of JPMorgan Chase Bank, N.A.

24. Some attorneys at or employees of Simpson Thacher may receive services from the Debtors, other parties in interest or professionals involved in these cases. Attorneys at or other employees at Simpson Thacher or their spouses or relatives may have beneficial ownership of securities issued by, or banking, insurance, brokerage or money management relationships with, other parties in interest. Attorneys at Simpson Thacher may have relatives or spouses who are members of professional firms involved in these cases or employed by parties in interest. We have conducted no investigation of our colleagues' banking, insurance, brokerage or investment activities or familial connections in preparing this Affidavit.

**Amounts Owed Simpson Thacher at Commencement Date**

25. As of the Commencement Date, the Debtors owed Simpson Thacher amounts for unbilled and billed fees and expenses incurred for services rendered by Simpson Thacher unrelated to these bankruptcy cases. Simpson Thacher has not received payment of any of these outstanding amounts.<sup>4</sup> Simpson Thacher is therefore a prepetition creditor of the

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<sup>4</sup> Some portion of this amount is for litigation services that may hereafter be paid for under one or more of the Debtors' insurance policies.

Debtors.<sup>5</sup> However, Simpson Thacher's status as a prepetition creditor of the Debtors should not be an impediment to its retention by LBHI under section 327(e) of the Bankruptcy Code. Additionally, because Simpson Thacher is not serving as the Debtors' bankruptcy counsel, Simpson Thacher does not believe that it has rendered "services . . . in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code.

### **Fees and Engagement**

26. Simpson Thacher's hourly rates and billing policies are based on market conditions among certain firms of a size, location and practice comparable to Simpson Thacher's. The customary hourly rates of Simpson Thacher's partners presently range from \$785 to \$1000; its counsel's and senior counsel's rates range from \$740 to \$765; its associates' rates range from \$385 to \$690; and its para-professionals' rates range from \$130 to \$285. These rates are subject to adjustments at such time Simpson Thacher modifies such rates for other clients.

27. Simpson Thacher intends to apply for compensation for professional services rendered in connection with these chapter 11 cases subject to approval of the Bankruptcy Court and in compliance with applicable provisions of the Bankruptcy Code, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Simpson Thacher. To the extent that Simpson Thacher had in place prior to the Commencement Date any special fee arrangement with respect to any matter, that arrangement will remain in place for that matter.

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<sup>5</sup> Simpson Thacher is also owed amounts by certain non-debtor affiliates for services rendered to those entities, including in particular the private equity related entities listed on Exhibit D. Simpson Thacher anticipates that it will receive payment from those entities for such services.

28. Consistent with past practice and its staffing procedures generally, a number of Simpson Thacher attorneys and paralegals have provided services to LBHI from time to time. The name of each attorney and paralegal working on matters for LBHI and the billing rate of each such individual will be reflected in the periodic fee applications filed by or on behalf of Simpson Thacher.

29. The hourly rates set forth above are set at a level designed to fairly compensate Simpson Thacher for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses and are subject to periodic adjustments to reflect economic and other conditions.

30. Simpson Thacher's general policy is to charge clients for certain expenses and disbursements incurred in connection with the client's case, including, inter alia, word processing, telephone and telecopier usage, mail and express mail charges, document retrieval, photocopying charges, travel expenses, expenses for "working meals," computer-aided research, transcription costs, as well as non-ordinary overhead expenses such as secretarial and other overtime. Simpson Thacher believes that allocating these expenses to the client that incurs them is more equitable than distributing such expenses among all clients through higher hourly billing rates. Simpson Thacher understands that other law firms comparable to it in size, location and practice also have a general policy to charge clients for such expenses and disbursements incurred in connection with such client's case.

31. Simpson Thacher maintains contemporaneous records of the time expended and out-of-pocket expenses incurred in connection with providing services to its clients in accordance with the fee guidelines for this district.

32. Simpson Thacher recognizes that it will be required to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court. Simpson Thacher has reviewed the fee application guidelines promulgated by the UST and will comply with them.


33. Other than as set forth above, no arrangement is proposed between the Debtors and Simpson Thacher for compensation to be paid in these cases.

34. The foregoing constitutes the statement of Simpson Thacher pursuant to sections 327(e) of the Bankruptcy Code and Bankruptcy Rules 2014(a) and 2016(b).

Dated: New York, New York  
October 31, 2008

  
Mary Elizabeth McGarry

Sworn to before me this 31<sup>st</sup> day of October, 2008

/s/   
Notary Public, State of New York

No. 01506155956

Qualified in New York

Commission Expires: November 20, 2010

ARAFÉ SORRO  
NOTARY PUBLIC, State of New York  
No. 01506155956  
Qualified in New York County  
Certificate Filed in New York County  
Commission Expires November 20, 2010



**EXHIBIT A TO THE McGARRY AFFIDAVIT**

Except where specifically noted in the "Description" column of this Exhibit, Simpson Thacher does not represent any client listed herein in connection with the Debtors or the Debtors' chapter 11 cases.

**50 Largest Bondholders**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
50 Largest Bond Holders	PIMCO Advisors LP	Simpson Thacher represents the independent directors of certain PIMCO Advisors LP funds.
50 Largest Bond Holders	Barclays Global Fund Advisors	Simpson Thacher does not represent Barclays Global Fund Advisors, but represents certain affiliates of Barclays in corporate matters.
50 Largest Bond Holders	UBS Investment KAG	Simpson Thacher does not represent UBS Investment KAG, but represents certain UBS affiliates in corporate matters.
50 Largest Bond Holders	Fidelity Management and Research	Simpson Thacher does not represent Fidelity Management and Research, but Fidelity Investment Charitable Gift Fund is a client.
50 Largest Bond Holders	AXA Equitable Life Insurance Co.	AXA Equitable Life Insurance Co. is a client.
50 Largest Bond Holders	BBVA Gestion SA SGIIC (Spain)	BBVA Gestion SA SGIIC (Spain) – Gestion is a joint venture owned by BBVA (51%) and Schroders (49%); BBVA is a client.
50 Largest Bond Holders	Zurich American Insurance Company ("ZAIC")	ZAIC is not a client; Simpson Thacher represents Zurich Capital Markets ("ZCM") (ZCM and ZAIC are both subsidiaries of Zurich Financial Services Group).
50 Largest Bond Holders	AIG Annuity Insurance Company	Simpson Thacher does not represent AIG Annuity Insurance Company, but AIG and AIG Annuity Insurance Company affiliated entities are clients.
50 Largest Bond Holders	PIMCO Funds Global Investors	Simpson Thacher represents the independent directors of certain PIMCO funds.
50 Largest Bond Holders	Western Asset Management Company	Western Asset Management Company is a subsidiary of Legg Mason, Inc., which is a client of Simpson Thacher. Additionally,

		Simpson Thacher has represented various closed-end funds advised by Western Asset Management Company.
50 Largest Bond Holders	Continental Casualty Company	Continental Casualty Company is a client.
50 Largest Bond Holders	ING Investment LLC	ING Investment LLC is not a client. However, Simpson Thacher represents ING Bank, ING Capital and ING REI Clarion.
50 Largest Bond Holders	Blackrock Advisors	Blackrock Advisors is a client.

**100 Largest Unsecured Creditors other than Bondholders**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
100 Largest Unsecured Creditors other than Bondholders	Citibank, N.A.	Citigroup, N.A., and a number of its affiliates are clients.
100 Largest Unsecured Creditors other than Bondholders	The Bank of New York Mellon  The Bank of New York Mellon ("BONY Mellon")	BONY Mellon was formed through the merger of The Bank of New York Company, Inc. ("BONY") and Mellon Financial Corporation ("Mellon Financial"), which merger was completed on July 2, 2007. Mellon Financial is a former client. BONY is a current client.
100 Largest Unsecured Creditors other than Bondholders	Aozora Bank	Cerberus Japan K.K., a client of Simpson Thacher, owns a majority of Aozora Bank. Simpson Thacher has represented Cerberus Japan with respect to its interest in Aozora Bank.
100 Largest Unsecured Creditors other than Bondholders	BNP Paribas	BNP Paribas is a client.
100 Largest Unsecured Creditors other than Bondholders	Mizuho Corporate Bank Ltd. ("MCB")	MCB and certain of MCB's affiliates, are clients.
100 Largest Unsecured Creditors other than Bondholders	Citibank N.A. Hong Kong Branch	A number of Citigroup affiliates are clients.
100 Largest Unsecured Creditors other than Bondholders	Shinsei Bank Ltd.	Shinsei Bank Ltd. is a client. Additionally, a consortium that includes affiliates of J.C. Flowers & Co. LLC ("J.C. Flowers") holds a substantial interest in Shinsei Bank Ltd. and Simpson Thacher represents J.C. Flowers with respect to such investment.
100 Largest Unsecured Creditors other than Bondholders	UFJ Bank Limited	UFJ Bank Limited is a client.
100 Largest Unsecured Creditors other than Bondholders	Sumitomo Mitsubishi Banking Corp.	Although Sumitomo Mitsubishi Banking Corp. is not a client, it may be affiliated with the Sumitomo Mitsui Financial Group, which is a client.
100 Largest Unsecured Creditors other than	Lloyds Bank PLC	Lloyds TSB Bank is a client.

Bondholders		
100 Largest Unsecured Creditors other than Bondholders	KBC Bank	KBC Bank is a client.
100 Largest Unsecured Creditors other than Bondholders	The Bank of Nova Scotia	The Bank of Nova Scotia is a client.
100 Largest Unsecured Creditors other than Bondholders	Chuo Mitsui Trust & Banking	Certain affiliates of Chuo Mitsui are clients.
100 Largest Unsecured Creditors other than Bondholders	Microsoft Licensing, GP	Microsoft Licensing, GP is not a client, Microsoft Corporation is a client.
100 Largest Unsecured Creditors other than Bondholders	ANZ Banking Group Limited	ANZ Banking Group Limited is a client.
100 Largest Unsecured Creditors other than Bondholders	Australia and New Zealand Banking Group Limited ("ANZ")	Australia and New Zealand Banking Group Limited is a client.
100 Largest Unsecured Creditors other than Bondholders	DnB NOR Bank ASA	DnB NOR Bank ASA is a client, for which the Firm has had no recent matters.
100 Largest Unsecured Creditors other than Bondholders	HSBC Bank	HSBC Bank affiliate HSBC Securities is a client.
100 Largest Unsecured Creditors other than Bondholders	Cadwalader, Wickersham, and Taft	Cadwalader Wickersham, and Taft is a client.
100 Largest Unsecured Creditors other than Bondholders	CB Richard Ellis Client Account RE Gloa	CB Richard Ellis Client Account RE Gloa is a client.
100 Largest Unsecured Creditors other than Bondholders	Clifford Chance	Clifford Chance is a former client. All matters are closed. The firm last billed time to such matters in 2006.
100 Largest Unsecured Creditors other than Bondholders	Reuters America Inc.	Reuters America Inc. is a client.
100 Largest Unsecured Creditors other than Bondholders	Tata Consultancy Services	Tata Consultancy Services is not a client. However, certain affiliates of Tata Consultancy Services are former and current clients.
100 Largest Unsecured Creditors other than Bondholders	Reuters Ltd.	Simpson Thacher does not represent Reuters Ltd., but Reuters America Inc. is a client.
100 Largest Unsecured Creditors other than Bondholders	Ernst and Young Private Limited	Ernst and Young is a former client for which the Firm has done no work since 1994.

100 Largest Unsecured Creditors other than Bondholders	Davis, Polk and Wardwell	Davis, Polk and Wardwell has been a client. The Firm has done no work for this client in the last year.
100 Largest Unsecured Creditors other than Bondholders	Linklaters, S.L. – Linklaters & Paines (n/k/a Linklaters)	Linklaters, S.L. – Linklaters & Paines (n/k/a Linklaters) is a former client for whom all matters have been closed since 1995.
100 Largest Unsecured Creditors other than Bondholders	Ashurst Morris Crisp	Ashurst Morris Crisp is a former client for whom all matters have been closed since 1999.
100 Largest Unsecured Creditors other than Bondholders	Sungard Securities Finance Inc.	Refers to SunGard Financial Systems Inc., an affiliate of SunGard Data Systems, a Simpson Thacher client that is a portfolio company of Silver Lake Partners (lead investor), Bain Capital, The Blackstone Group, GS Capital Partners, Kohlberg Kravis Roberts & Co., Providence Equity Partners, and Texas Pacific Group (the “Sponsors”). Simpson Thacher represented the Sponsors and the Company in the LBO financing in 2005.
100 Largest Unsecured Creditors other than Bondholders	ICAP Securities Limited	ICAP Securities Limited is affiliated with ICAP North America, which is a client. In addition, Simpson Thacher currently represents several ICAP North America brokers.

**Significant Landlords and Leases**

<b>Category</b>	<b>Description of Property</b>	<b>Landlord</b>	<b>Description of Representation</b>
Significant Landlords and Leases	1301 Avenue of the Americas	Deutsche Bank Securities, Inc.	Deutsche Bank Securities, Inc. is a client. Simpson Thacher also represents other affiliates of Deutsche Bank.
Significant Landlords and Leases	Houston (Eagle) - 4700 W Sam Houston Parkway W	Guggenheim Concourse, L.P.	The Guggenheim Concourse may be affiliated with the Guggenheim Museum. The Guggenheim Museum and Thomas Krens (the Director of the Guggenheim Museum) and the Guggenheim Foundation are clients.
Significant Landlords and Leases	Miami - 1111 Brickell Avenue - Barclay's Financial Center	1111 Brickell Office, LLC-	1111 Brickell Office, LLC is not a client. Simpson Thacher represented Lehman Brothers Holdings Inc. in negotiation of a lease with MDM Brickell Office Group, Ltd. for space in the Barclays Financial Center in Miami, Florida, but such matter is closed.
Significant Landlords and Leases	New York – 65 Broadway	Archipelago Holdings, Inc.	The Board of Directors of Archipelago Holdings Inc. is a former client, but the Firm has not billed time to such matter since 2005
Significant Landlords and Leases	Washington - 2001 K Street NW	Clifford Chance US LLP	Clifford Chance US LLP is a former client. All matters are closed. The Firm last billed time to such matters in 2006.

**Secured Creditors**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Secured Creditors	JPMorgan Chase Bank, N.A.	JPMorgan Chase Bank, N.A. is a client.
Secured Creditors	State Street	State Street Corporation is not a client, but Simpson Thacher represents a Special Committee of outside directors of State Street.
Secured Creditors	Danske Bank	Danske Bank is a client.

**Government and State Regulatory Agencies**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Government and State Regulatory Agencies	Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)	In 2004, Simpson Thacher represented the Office of the Comptroller of the City of New York.



**Significant Stockholders**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Significant Stockholders	AXA and related parties	AXA Equitable Life Insurance Company is a client.
Significant Stockholders	FMR LLC and related parties	Simpson Thacher does not represent FMR LLC but Fidelity Investment Charitable Gift Fund is a client.

**Officers and Directors**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Directors and Officers	Michael L. Ainslie (Board of Directors: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. Ainslie.
Directors and Officers	John F. Akers (Board of Directors: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. Akers.
Directors and Officers	Roger S. Berlind (Board of Directors: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. Berlind.
Directors and Officers	Erin M. Callan (Officer: Former)	As set forth in Exhibit C, Simpson Thacher previously represented Ms. Callan. Ms. Callan has retained her own counsel in place of Simpson Thacher.
Directors and Officers	Thomas H. Cruikshank (Board of Directors: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. Cruikshank.
Directors and Officers	Marsha Johnson Evans (Board of Directors: Current)	As set forth in Exhibit C, Simpson Thacher represents Ms. Johnson.
Directors and Officers	Richard S. Fuld, Jr. (Board of Directors: Current; Officer: Current)	As set forth in Exhibit C, Simpson Thacher previously represented Mr. Fuld. Mr. Fuld has retained his own counsel in place of Simpson Thacher.
Directors and Officers	Sir Christopher Gent (Board of Directors: Current)	As set forth in Exhibit C, Simpson Thacher represents Sir Christopher Gent.
Directors and Officers	David Goldfarb (Officer: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. Goldfarb.
Directors and Officers	Joseph M. Gregory (Officer: Former)	As set forth in Exhibit C, Simpson Thacher previously represented Mr. Gregory. Mr. Gregory has retained his own counsel in place of Simpson Thacher.
Directors and Officers	Jerry A. Grundhofer (Board of Directors: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. Grundhofer.
Directors and Officers	Roland A. Hernandez	As set forth in Exhibit C, Simpson

	(Board of Directors: Current)	Thacher represents Mr. Hernandez.
Directors and Officers	Henry Kaufman (Board of Directors: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. Kaufman.
Directors and Officers	Ian Lowitt (Officer: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. Lowitt.
Directors and Officers	Hugh E. "Skip" McGee III (Officer: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. McGee.
Directors and Officers	Christopher O'Meara (Officer: Former)	As set forth in Exhibit C, Simpson Thacher represents Mr. O'Meara.
Directors and Officers	Thomas A. Russo (Officer: Current)	As set forth in Exhibit C, Simpson Thacher represents Mr. Russo.

**Underwriting Investment Bankers for Debtors' Securities**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Underwriting Investment Bankers for Debtors' Securities	Lehman Brothers	Lehman Brothers is a client.
Underwriting Investment Bankers for Debtors' Securities	UBS Investment Bank	Certain UBS affiliates are clients.
Underwriting Investment Bankers for Debtors' Securities	Merrill Lynch	Merrill Lynch is a client.
Underwriting Investment Bankers for Debtors' Securities	ABN AMRO Rothschild	ABN Amro is a client.

**Related Entities**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Related Entities	GA Dekalb Inc.	GA Dekalb Inc. is a former client, on a matter that was closed in 2001.
Related Entities	Lehman ABS Corporation	Lehman ABS Corporation is a former client, on a matter that was closed in 2005.
Related Entities	Lehman Brothers Alternative Investment Management LLC	Lehman Brothers Alternative Investment Management LLC is a client.
Related Entities	Lehman Brothers Europe Inc.	Lehman Brothers Europe Inc. is a client.
Related Entities	Lehman Brothers Venture Partners L.P.	Lehman Brothers Venture Partners L.P. is a client. In addition, A collective investment vehicle in which certain Simpson Thacher partners have an interest, Lexington Series 1999, has an investment in this fund, which investment would be less than 1% of the value of such fund.
Related Entities	Lehman Brothers Capital Partners I, L.P.	Lehman Brothers Capital Partners I, L.P. is a former client, for which Simpson Thacher did work on one matter that was closed in 2000.
Related Entities	Lehman Commercial Paper Inc. ("LCPI")	LCPI is a client.
Related Entities	Structured Asset Securities Corporation ("SASC")	As set forth in Exhibit C, Simpson Thacher represents SASC, along with other Lehman entities, in securities litigation matters.
Related Entities	Lehman Brothers Asia Limited	Lehman Brothers Asia Limited is a client.
Related Entities	QP80 Real Estate Services Inc.	QP80 Real Estate Services Inc. is a former client, on a matter that was closed in 1999.
Related Entities	Stamford Investment Realty Inc.	Stamford Investment Realty Inc. is a former client, on a matter that was closed in 2006.
Related Entities	Neuberger Berman Asset Management, LLC	Neuberger Berman Asset Management, LLC is a client. Simpson Thacher also represented Lehman in its acquisition of Neuberger Berman and in matters related to Lehman's investment in Neuberger Berman.

Related Entities	Neuberger & Berman Agency, Inc.	Neuberger & Berman Agency, Inc. is not a client. However, Simpson Thacher represented Lehman in its acquisition of Neuberger Berman and in matters related to Lehman's investment in Neuberger Berman.
Related Entities	Neuberger & Berman Trust Company	Neuberger & Berman Trust Company is a former client that Simpson Thacher represented in one matter that was closed in 2002.
Related Entities	Neuberger Berman Inc.	Neuberger Berman Inc. is not a client. However, Simpson Thacher represented Lehman in its acquisition of Neuberger Berman and in matters related to Lehman's investment in Neuberger Berman.
Related Entities	Neuberger Berman Investment Services LLC	Neuberger Berman Investment Services LLC is not a client. However, Simpson Thacher represented Lehman in its acquisition of Neuberger Berman and in matters related to Lehman's investment in Neuberger Berman.
Related Entities	Neuberger Berman Pty Ltd.	Neuberger Berman Pty Ltd. is not a client. However, Simpson Thacher represented Lehman in its acquisition of Neuberger Berman and in matters related to Lehman's investment in Neuberger Berman.
Related Entities	Neuberger Berman, LLC	Neuberger Berman, LLC is not a client. However, Simpson Thacher represented Lehman in its acquisition of Neuberger Berman and in matters related to Lehman's investment in Neuberger Berman.

**Former Lehman Brothers Holdings Inc. Entities**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Asia Limited	Lehman Brothers Asia Limited is a client.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Asia Holdings Limited	Lehman Brothers Asia Holdings Limited is a former client, in one matter that was closed in 2003.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Asset Management (Europe) Ltd.	Lehman Brothers Asset Management (not Lehman Brothers Asset Management (Europe) Ltd.) is a former client, but all such matters have been closed in 2004 or prior.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Asset Management France	Lehman Brothers Asset Management (not Lehman Brothers Asset Management France) is a former client, but all such matters have been closed in 2004 or prior.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Asset Management Inc.	Lehman Brothers Asset Management (not Lehman Brothers Asset Management Inc.) is a former client, but all such matters have been closed in 2004 or prior.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Asset Management, LLC	Lehman Brothers Asset Management (not Lehman Brothers Asset Management, LLC) is a former client, but all such matters have been closed in 2004 or prior.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Futures Asset Management Corp.	Lehman Brothers Futures Asset Management Corp. is a former client. All matters involving this client were closed in 1997 and 1998.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Europe Limited	Lehman Brothers Europe Limited is a client.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers International (Europe)	Lehman Brothers International (Europe) is a client.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Asset Management (Europe) Ltd.	Lehman Brothers Asset Management (Europe) Ltd. is a former client, on matters that were closed as of 2004 or prior.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Holdings Plc	Simpson Thacher has represented Lehman Brother Holdings, but it is unclear whether such work was for Lehman Brothers Holdings Inc. or

		Lehman Brothers Holdings Plc.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Private Equity Advisers	Lehman Brothers Private Equity Advisers is a client.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Private Equity Advisers L.L.C.	Lehman Brothers Private Equity Advisers L.L.C. is a client.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Treasury Co. B.V.	Lehman Brothers Treasury is a client.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Holdings Japan Inc.	Lehman Brothers Holdings Japan Inc. is a former client. All matters for this client were closed in 2005, except for one matter to which the Firm did not bill any time.
Former Lehman Brothers Holdings Inc. Entities	Lehman Brothers Japan Inc.	Lehman Brothers Japan Inc. is a former client. All matters for this client were closed in 2005, except for one matter to which the Firm did not bill any time.
Former Lehman Brothers Holdings Inc. Entities	Property Asset Management Group	Property Asset Management Group is a former client, which the Firm represented in a matter that was closed in 2006.
Former Lehman Brothers Holdings Inc. Entities	Real Estate Private Equity Inc.	Real Estate Private Equity Inc. is a client.



**Potential Parties in Interest**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Potential Parties in Interest	<ul style="list-style-type: none"> <li>• UBS Financial Services</li> <li>• UBS International Inc.</li> <li>• UBS Financial Services of Puerto Rico</li> </ul>	Simpson Thacher does not represent UBS Financial Services, UBS International Inc. or UBS Financial Services of Puerto Rico, but Simpson Thacher represents certain UBS affiliates.
Potential Parties in Interest	Thomson Reuters Plc & Thomson Reuters Corp.	Neither Thomson Reuters Plc nor Thomson Reuters Corp. is a client. However, in 2008, the Thomson Corporation and Reuters Group PLC combined to form Thomson Reuters and Simpson Thacher has represented Reuters America Inc.
Potential Parties in Interest	Citigroup, Inc. Citibank, N.A.	Citigroup, N.A. and its affiliates are clients.
Potential Parties in Interest	Morgan Stanley & Co.	Morgan Stanley, its board of directors and certain Morgan Stanley affiliates are clients.
Potential Parties in Interest	Credit Suisse	Credit Suisse is a client.
Potential Parties in Interest	The Bank of New York Mellon  The Bank of New York Mellon ("BONY Mellon")	BONY Mellon was formed through the merger of The Bank of New York Company, Inc. ("BONY") and Mellon Financial Corporation ("Mellon Financial"), which merger was completed on July 2, 2007. Mellon Financial is a former client. BONY is a current client.
Potential Parties in Interest	The Royal Bank of Scotland ("RBS")	Simpson Thacher represents RBS in connection with project finance work in the U.S., and represents RBS in certain litigation matters.
Potential Parties in Interest	Federal Reserve Bank of New York ("FRBNY")	Simpson Thacher represents FRBNY in connection with bank regulatory matters and in connection with certain lending arrangements in connection with JPMorgan Chase Bank, N.A.'s acquisition of Bear Stearns.
Potential Parties in Interest	Accenture LLP	Accenture LLP is a client.
Potential Parties in Interest	Lehman Brothers Private	Lehman Brothers Private Equity

Interest	Equity Funds	Funds is a client.
Potential Parties in Interest	Green Tree Servicing LLC ("Green Tree")	Green Tree is a portfolio company of Centerbridge, which is a client. In addition, Simpson Thacher represents Lehman with respect to its investment in Green Tree.
Potential Parties in Interest	Factiva, Inc.	Factiva is a client.
Potential Parties in Interest	Canadian Imperial Bank	Canadian Imperial Bank and its affiliates are clients.
Potential Parties in Interest	CIBC World Market	Simpson Thacher has not represented CIBC World Market, but CIBC and its affiliates are clients.
Potential Parties in Interest	CIBC World Markets Inc.	CIBC World Markets Inc. and its affiliates are clients.
Potential Parties in Interest	Sumitomo Mitsui Banking Corp.	Sumitomo Mitsui Banking Corp. is a client.
Potential Parties in Interest	Societe Generale	Societe Generale is a client.
Potential Parties in Interest	Washington Mutual Bank ("WaMu")	WaMu is a client.
Potential Parties in Interest	Toronto-Dominion Bank	Toronto Dominion Bank is a client.
Potential Parties in Interest	General Electric Capital Corp. ("GECC")	GECC has been a client but Simpson Thacher does not have any current engagements.
Potential Parties in Interest	ING bank, FSB	ING Bank, ING Capital and ING REI Clarion are clients.
Potential Parties in Interest	Microsoft Corporation	Microsoft Corporation is a client.
Potential Parties in Interest	Microsoft Licensing	Simpson Thacher does not represent Microsoft Licensing, but represents Microsoft Corporation.
Potential Parties in Interest	Moody's Investors Service	Moody's Investor Service is a client.
Potential Parties in Interest	Mizuho Corporate Bank LTD ("MCB")	MCB and certain of its affiliates are clients.
Potential Parties in Interest	Chevron Natural Gas –	Simpson Thacher has not represented Chevron Natural Gas, but has represented Chevron Corporation.
Potential Parties in Interest	AIG Global Investment Corporation	AIG Global Investment Corporation is a client. AIG, the parent entity, and affiliated entities of AIG are

		clients of the Firm.
Potential Parties in Interest	Green Tree Servicing Inc.	Green Tree Servicing LLC is a portfolio company of Centerbridge, which is a client. In addition, Simpson Thacher has represented Lehman with respect to its investment in Green Tree Servicing LLC.
Potential Parties in Interest	JPMorgan Chase Bank, N.A.	JPMorgan Chase Bank, N.A. is a client.
Potential Parties in Interest	Mizuho Corporate Bank ("MCB")	MCB is a client. Simpson Thacher also represents certain of MCB's affiliates.
Potential Parties in Interest	Providence Equity Partners	Providence Equity Partners is a client.
Potential Parties in Interest	Verizon Communications Inc.	Verizon Communications Inc. is a client. Simpson Thacher also represents Verizon Wireless, a joint venture between Verizon Communications and Vodafone (a client).
Potential Parties in Interest	Deutsche Bank Securities Inc.	Deutsche Bank Securities Inc. is a client.
Potential Parties in Interest	Brookfield Properties One WFC Co. LLC	Brookfield Properties One WFC Co. LLC is not a client, but appears to be an affiliate of Brookfield Properties. In 2006, Simpson Thacher represented Brookfield Properties in connection with an acquisition but the client relationship ended in 2006.
Potential Parties in Interest	Caixa Geral De Depositos, S.A.	Caixa Geral de Depositos, S.A. is a client.
Potential Parties in Interest	Morgan Stanley & Co. Incorporated	Morgan Stanley & Co. Incorporated is a client.
Potential Parties in Interest	Credit Suisse	Credit Suisse First Boston is a client.
Potential Parties in Interest	US Bank National Association	US Bank National Association is not a client. Affiliate of US Bancorp (USB), but U.S. Bancorp and U.S. Bank National Association are clients. FAF Advisors, a subsidiary of U.S. Bank National Association, is a client.
Potential Parties in Interest	Bank Of Montreal	Bank Of Montreal is a client.

Potential Parties in Interest	National Australia Bank Limited	National Australia Bank Limited is a client for which Simpson Thacher has done no work since 2004.
Potential Parties in Interest	Barclays Capital, Inc.	Barclays Capital, Inc. is a client.
Potential Parties in Interest	Allianz Global Investors AG	Allianz Global Investors AG is not a client, but the independent directors of certain closed end funds managed by entities that are ultimately owned by Allianz Global Investors AG's parent are clients.
Potential Parties in Interest	Avaya Inc.	Avaya Inc. is not a client, but clients Silver Lake and TPG are investors in Avaya Inc.
Potential Parties in Interest	Chuo Mitsui Trust and Banking Co.	Chuo Mitsui Trust and Banking Co. is a client and is a subsidiary of Chuo Mitsui Trust Holdings, Inc., which is a client.
Potential Parties in Interest	GE Capital Information Technology	GE Capital Information Technology is not a client. However, Simpson Thacher assisted Platinum Equity in connection with certain aspects of the acquisition by Compucom Systems, Inc. of GE Capital Information Technology. It appears that Platinum Equity may no longer hold these assets.
Potential Parties in Interest	The Bank Of Tokyo-Mitsubishi UFJ, Ltd	The Bank Of Tokyo-Mitsubishi UFJ, Ltd is a client and is a subsidiary of Mitsubishi UFJ Financial Group, Inc., which is also a client.
Potential Parties in Interest	The Chuo Mitsui Trust And Banking Co., Ltd	Chuo Mitsui Trust and Banking Co., Ltd. is a client and is a subsidiary of Chuo Mitsui Trust Holdings, Inc., which is a client.
Potential Parties in Interest	Tishman Speyer Properties, L.P.	Tishman Speyer Properties, L.P. is a former client for which Simpson Thacher opened one matter that was closed in 1998. Simpson Thacher has also represented Jerry Speyer (Chairman and Co-CEO of Tishman Speyer) from time to time. Simpson Thacher last did work for Mr. Speyer in 2005.
Potential Parties in Interest	Shinsei Bank Limited	Is a client. Additionally, a consortium that includes affiliates of

		J.C. Flowers & Co. LLC holds a substantial interest in Shinsei Bank and Simpson Thacher represents J.C. Flowers with respect to such investment.
Potential Parties in Interest	Dnb Nor Bank Asa	Dnb Nor Bank Asa is a client for which the firm last did work in 2007.
Potential Parties in Interest	GE Capital Information Technology Solutions, Inc. D/B/A Ikon Financial Services	GE Capital Information Technology Solutions, Inc. D/B/A Ikon Financial Services is not a client. Simpson Thacher assisted Platinum Equity in connection with certain aspects of the acquisition by Compucom Systems, Inc. of GE Capital Information Technology. It appears that Platinum Equity may no longer hold these assets.
Potential Parties in Interest	Russell Investment Group, Inc.	Russell Investment Group, Inc. is not a client, but Pantheon Ventures, which is part of Russell Investment Group, is a client.
Potential Parties in Interest	Counsel to Australia and New Zealand Banking	Australia and New Zealand Banking Group Limited ("ANZ") is a client.
Potential Parties in Interest	Oracle Credit Corporation	Oracle Credit Corporation is not a client, but its parent, Oracle Corporation, is a former client for which Simpson Thacher last did work in 2007.
Potential Parties in Interest	Eaton Corporation	Eaton Corporation is a client for which Simpson Thacher last did work in 2006.
Potential Parties in Interest	TW Telecom Inc.	TW Telecom Inc. is not a client, but Time Warner is a client.
Potential Parties in Interest	Union Bank of California, N.A.	Union Bank of California, N.A. is a client.
Potential Parties in Interest	Travelers National Accounts	Travelers National Accounts is not a client, but is affiliated with The Travelers Companies, which is a client.
Potential Parties in Interest	Oversea-Chinese Banking Corp. Ltd.	Oversea-Chinese Banking Corp. Ltd. is a former client that we represented in one matter to which we last billed time in 2001.
Potential Parties in Interest	Gartner, Inc. (Gartner Group Inc.)	Gartner, Inc. (Gartner Group Inc.) is not a client, but is a portfolio company of Silver Lake, which is a

		client with respect to its investment Gartner Group.
Potential Parties in Interest	Gartner UK Limited	Gartner UK Limited is not a client, but is an affiliate of Gartner Group Inc., a portfolio company of Silver Lake, which is a client with respect to its investment Gartner Group.
Potential Parties in Interest	Open Solutions Inc.	Open Solutions Inc. is a client.
Potential Parties in Interest	CB Richard Ellis, Inc.	CB Richard Ellis, Inc. is a client.
Potential Parties in Interest	Sprint Nextel Corp.	Sprint Nextel Corp. is a former client.
Potential Parties in Interest	Tata American International	Tata American International is not a client, but it an affiliate of Tata Group, with which Simpson Thacher has the following client relationships: (1) Tata AutoComp Systems Limited (TACO), an affiliate of the Tata Group, has been a client- the Firm opened two matters for this client, both in 2006. Neither has been active in the last year; (2) VSNL International Pte. Ltd. is a client- it is a wholly owned subsidiary of Videsh Sanchar Nigam Ltd., which in turn is a member of the Tata Group of companies (Tata entities collectively hold 45.15% of Videsh Sanchar Nigam Ltd.'s equity); and (3) Tata Industries, Limited, an affiliate of the Tata Group, is a former client.
Potential Parties in Interest	Hypo Investment Bank AG	Hypo Investment Bank AG is not a client, but may be affiliated with HVB, which is a client.

**Affiliations of Outside Directors**

<b>Category</b>	<b>Outside Director Name</b>	<b>Affiliation</b>	<b>Description</b>
Affiliations of Outside Directors	Michael L. Ainslie	Director, Lehman Brothers Bank, FSB	Lehman Brothers Bank, FSB is a client.
Affiliations of Outside Directors	Marsha Johnson Evans	Director, Weight Watchers Int'l, Inc.	Weight Watchers Int'l Inc. is a client.
Affiliations of Outside Directors	Marsha Johnson Evans	Director, Huntsman Corporation	Huntman Corporation is not a client. Simpson Thacher has represented the Special Committee of the Board of Directors of Huntsman Corporation, but has not billed any time on this matter in the last year. Simpson Thacher's client, MatlinPatterson, owns 20% of Huntsman Corporation, but Simpson Thacher does not represent MatlinPatterson with respect to its interest in Huntsman Corporation.
Affiliations of Outside Directors	Marsha Johnson Evans	Director, Office Depot Inc.	Simpson Thacher represents Grupo Gigante, which currently owns 50% of Office Depot Mexico.
Affiliations of Outside Directors	Roland A. Hernandez	Director, The Ryland Group, Inc.	The Ryland Group, Inc. is not a client, but Simpson Thacher acts as designated underwriters' counsel for The Ryland Group, Inc.
Affiliations of Outside Directors	Roland A. Hernandez	Director, Sony Corporation	Sony Financial Holdings, Inc. is a client.
Affiliations of Outside Directors	Roland A. Hernandez	Advisory Board-David Rockefeller Center for Latin American Studies at Harvard University ("Rockefeller	The Rockefeller Center is not a client. However, Harvard University is a client.

		Center")	
Affiliations of Outside Directors	Roland A. Hernandez	Advisory Board-Harvard Law School ("HLS")	HLS is not a client. However, Harvard University is a client.
Affiliations of Outside Directors	Roland A. Hernandez	President's Council on International Activities – Yale University	Yale University is a client.
Affiliations of Outside Directors	Henry Kaufman	Member (and the Chairman Emeritus): Board of Trustees of the Institute of International Education	Simpson Thacher represents the Institute of International Education. Simpson Thacher also represents Dr. Richard M. Krasno, President of the Institute of International Education.
Affiliations of Outside Directors	Henry Kaufman	Member: Board of Trustees of New York University	Simpson Thacher represents New York University.
Affiliations of Outside Directors	Henry Kaufman	Member (and the Chairman Emeritus): Board of Overseers of the Stern School of Business of New York University	Simpson Thacher represents New York University.
Affiliations of Outside Directors	Henry Kaufman	Member of the International Advisory Committee of the Federal Reserve Bank of New York ("FRBNY")	Simpson Thacher represents FRBNY.



**Professionals Employed by the Debtors**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Professionals Employed by the Debtors	Weil, Gotshal & Manges LLP	Weil, Gotshal & Manges LLP is a former client.
Professionals Employed by the Debtors	Ernest & Young LLP	Ernst & Young LLP is a former client for whom Simpson Thacher has done no work since 1994.
Professionals Employed by the Debtors	Schulte, Roth & Zabel LLP	Schulte, Roth & Zabel LLP is a client.
Professionals Employed by the Debtors	Ballard Spahr Anders & Ingersoll, LLP	Ballard Spahr Anders & Ingersoll, LLP is a former client on one matter that was closed in 1994.
Professionals Employed by the Debtors	Blake Cassels & Graydon LLP	Blake Cassels & Graydon LLP is a former client.
Professionals Employed by the Debtors	Squire, Sanders & Dempsey LLP	Squire, Sanders & Dempsey LLP is not a client, but was a member of the Attorney's Liability Assurance Society (ALAS), a former client.
Professionals Employed by the Debtors	Lewis and Roca LLP	Lewis and Roca LLP is not a client, but was a member of the Attorney's Liability Assurance Society (ALAS), a former client.
Professionals Employed by the Debtors	Hahn Loeser & Parks LLP	Hahn Loeser & Parks LLP is not a client, but was a member of the Attorney's Liability Assurance Society (ALAS), a former client.
Professionals Employed by the Debtors	Cadwalader, Wickersham & Taft LLP	Cadwalader, Wickersham & Taft LLP is a client.
Professionals Employed by the Debtors	Carrington, Coleman, Sloman & Blumenthal, LLP	Carrington, Coleman, Sloman & Blumenthal, LLP is not a client, but was a member of the Attorney's Liability Assurance Society (ALAS), a former client.
Professionals Employed by the Debtors	Prickett Jones & Elliott, PA	Prickett Jones & Elliott, PA is not a client, but was a member of the Attorney's Liability Assurance Society (ALAS), a former client.
Professionals Employed by the Debtors	Oh-Ebashi LPC & Partners	Oh-Ebashi LPC & Partners is a former client Simpson Thacher represented in one matter that was closed in 2001.
Professionals	Freshfields Bruckhaus	Freshfields Bruckhaus Deringer is a

Employed by the Debtors	Deringer	client.
Professionals Employed by the Debtors	Akerman Senterfitt	Akerman Senterfitt is not a client, but was a member of the Attorney's Liability Assurance Society (ALAS), a former client.
Professionals Employed by the Debtors	Paul, Hastings, Janofsky & Walker LLP	Paul, Hastings, Janofsky & Walker LLP is not a client, but was a member of the Attorney's Liability Assurance Society (ALAS), a former client.
Professionals Employed by the Debtors	Hogan & Hartson	Hogan & Hartson is not a client, but was a member of the Attorney's Liability Assurance Society (ALAS), a former client.

**Litigation Claimants<sup>1</sup>**

Category	Individual/ Entity	Description
Litigation Claimants	<i>In re Public Offering Antitrust Litigation</i> (consolidated class action)	According to LBHI's most recent 10-K filing, four cases were consolidated into <i>In re Public Offering Antitrust Litigation</i> , including <i>Harold Gillet, et. al. v. Goldman Sachs &amp; Co., et. al.</i> ("Gillet"); <i>Yakov Prager, et. al. v. Goldman Sachs &amp; Co., et. al.</i> ; and <i>David Holzman, et. al. v. Goldman Sachs &amp; Co., et. al.</i> (only three cases were identified). LBHI (and/or its affiliates) was a client in the <i>Gillet</i> matter, but the litigation has settled.
Litigation Claimants	<i>In re Lehman Brothers Holdings, Inc. Derivative Litigation</i> (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)	As set forth in Exhibit C, Simpson Thacher represented LBHI in this litigation matter prior to the Commencement Date.
Litigation Claimants	<i>Fogel Capital Management, Inc. v. Fuld, et al. (08 cv 8225)</i>	As set forth in Exhibit C, Simpson Thacher represents certain individual defendants in this litigation matter.
Litigation Claimants	<i>Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund</i>	As set forth in Exhibit C, Simpson Thacher has represented, and continues to represent certain of, the individual defendants in this litigation matter.
Litigation Claimants	<i>Alaska Electrical Pension Fund</i>	As set forth in Exhibit C, Simpson Thacher represents the individual defendants and SASC in this litigation matter.

<sup>1</sup> As set forth in Exhibit C, Simpson Thacher represents the Lehman Individuals in certain litigation matters that were not included in the Conflicts Checklist, and are therefore not set forth on this Exhibit A.

**Utilities**

<b><u>Category</u></b>	<b><u>Individual/ Entity</u></b>	<b><u>Description</u></b>
Utilities	Con Ed	Con Ed is a former client.
Utilities	Sempra Energy Solutions	Sempra Energy Solutions is not a client. However, Sempra Energy Trading, LLC, which is owned 51% by The Royal Bank of Scotland Group, a client, and 49% by Sempra Energy, is a client.
Utilities	Time Warner	Time Warner is a client.

**100 Largest Holders of Trade Debt**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
100 Largest Holders of Trade Debt	Microsoft Corporation	Microsoft Corporation is a client.
100 Largest Holders of Trade Debt	Sungard Securities Finance Inc.	Sungard Securities Finance Inc - May refer to SunGard Financial Systems Inc., an affiliate of SunGard Data Systems, which is a client.
100 Largest Holders of Trade Debt	AC Nielsen Company (Corporation)	AC Nielsen Company (AC Nielsen Corporation) – AC Nielsen Corporation is a former client for whom all matters have been closed since 2006. It is a subsidiary of The Nielsen Company, which is a client that is owned by Valcon Acquisition Holding BV, which is in turn owned by a consortium that includes Blackstone, KKR, Carlyle, Thomas H. Lee Partners, Hellman & Friedman and Alpinvest.
100 Largest Holders of Trade Debt	Thomson Financial	In 2008, The Thomson Corporation and Reuters Group PLC combined to form Thomson Reuters. Reuters America Inc. is a client.
100 Largest Holders of Trade Debt	Ernst & Young LLP	Former client for whom Simpson Thacher has done no work since 1994.
100 Largest Holders of Trade Debt	Gartner Group Inc.	Portfolio company of a client.
100 Largest Holders of Trade Debt	Storage Technology Corp (StorageTek)	Not a client. Subsidiary of Sun Microsystems, a former client. The Firm also represented another client in an investment in Sun Microsystems.
100 Largest Holders of Trade Debt	Allen & Overy	Former client. All matters for this client have been closed since 2003, with the exception of one matter, which is inactive.
100 Largest Holders of Trade Debt	Ikon Office Solutions Inc.	Not a client. However, the Firm represents the Audit Committee and the Independent Directors of Ikon Office Solutions Inc.
100 Largest Holders of Trade Debt	Lexis-Nexis	Not a client. However, Lexis-Nexis is an affiliate of Reed Elsevier, which is a client.
100 Largest Holders of	The Bank of New York	BONY Mellon was formed through

Trade Debt	Mellon  The Bank of New York Mellon ("BONY Mellon")	the merger of The Bank of New York Company, Inc. ("BONY") and Mellon Financial Corporation ("Mellon Financial"), which merger was completed on July 2, 2007. Mellon 100 Largest Holders of Trade Debt Financial is a former client. BONY is a current client.
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**Members of the Official Committee of Unsecured Creditors**

<b>Category</b>	<b>Individual/ Entity</b>	<b>Description</b>
Creditors' Committee Members	Mizuho Corporate Bank, Ltd. ("MCB")	MCB and certain of its affiliates are clients.
Creditors' Committee Members	The Bank of New York Mellon The Bank of New York Mellon ("BONY Mellon")	BONY Mellon was formed through the merger of The Bank of New York Company, Inc. ("BONY") and Mellon Financial Corporation ("Mellon Financial"), which merger was completed on July 2, 2007. Mellon Financial is a former client. BONY is a current client.
Creditors' Committee Members	The Royal Bank of Scotland, PLC ("RBS")	RBS is a client.
Creditors' Committee Members	Shinsei Bank, Limited	Shinsei Bank, Limited is a client. Additionally, a consortium that includes affiliates of J.C. Flowers & Co. LLC ("J.C. Flowers") holds a substantial interest in Shinsei Bank, Limited, and we represent J.C. Flowers with respect to such investment.

**EXHIBIT B TO THE McGARRY AFFIDAVIT**

**Simpson Thacher Current Representations Potentially Adverse to LBHI or its  
Affiliates**

<b><u>Client Name</u></b>
First Data
Capmark
Centerbridge
Energy Future Holdings (formerly TXU)
Motor Coach Industries
Serena Software, Inc.
PPL Corporation
Peabody Energy
L-3 Communications
Accellent
Lawson Software Inc.
Silver Lake Partners
Sheridan Holdings, Inc.
AlixPartners, LLP
ITC Holdings Corp. and its subsidiary, ITC Midwest LLC
Dollar General
T.C. Group, L.L.C. and affiliates
Carlyle PQ/HDS Opportunity Investment, L.P. and Carlyle HDS Opportunity Investment, L.P.
TRW
Advantage Partners
Technology Crossover Ventures (TCV), Spectrum Equity Investors and RJO Holdings Corp.
Ford Motor Company
S.A.C. Private Capital Group, LLC
Blackstone (BSSF 2007-LLF C5 L.L.C.)
Virgin Group
AGA Medical Holdings Inc.
Sageview/KKR/ACTS
Vestar/Press Ganey
Pinnacle Foods Finance LLC
Catalent Pharma Solutions, Inc.
Blackstone
Travelport Limited
Orbitz Worldwide, Inc.
Lavena Holding 4 (GmbH)
ProSiebenSat.1 Media AG
Kion Group (GmbH)
Blackstone/ Klockner Pentaplast
Kleopatra Lux 2 SarL (and various of its subsidiaries including KP



Germany Zweite (GmbH) (together known as the Klockner Pentaplast Group)
Goldman Sachs Capital Partners, L.P.
Kgb (f/k/a InfoNXX)
Lexington Partners
New Mountain Capital, LLC

## **EXHIBIT C TO THE McGARRY AFFIDAVIT**

### **Lehman Individuals Represented by Simpson Thacher**

#### **Prepetition Litigation Matters**

Prior to the Commencement Date, Simpson Thacher was representing LBHI, certain affiliates of LBHI and certain Lehman Individuals (the "Prepetition Litigation Individuals") in several securities and ERISA litigation matters pending in the United States District Courts for the Southern District of New York and the Eastern District of New York (collectively, the "Prepetition Litigations"). Simpson Thacher continues to represent LBHI, LBI, Structured Asset Securities Corporation ("SASC") (a non-debtor LBHI affiliate) and certain of the Prepetition Litigation Individuals with respect to the Prepetition Litigations.

#### **Prepetition ERISA Litigations**

The ERISA Prepetition Litigations are: *Rinehart v. Lehman Brothers Holdings, Inc., et al.*, 08 cv 5598 (S.D.N.Y.); *Buzzo v. Lehman Brothers Holdings, Inc., et al.*, 08 cv 6245 (S.D.N.Y.); *Fong v. Lehman Brothers Holdings, Inc., et al.*, 08 cv 6282 (S.D.N.Y.); and *DeSousa v. Lehman Brothers Holdings, Inc., et al.*, 08 cv 6626 (S.D.N.Y.), which have all been consolidated as *In re Lehman Brothers ERISA Litigation*, 08 Civ. 5598 (S.D.N.Y.) (the "ERISA Action")<sup>7</sup>. LBHI, as well as the following former and current officers and directors of LBHI, were originally named defendants in the ERISA Action: Michael L. Ainslie, John F. Akers, Roger S. Berlind, Erin M. Callan, Thomas H. Cruikshank, Marsha Johnson Evans, Richard S. Fuld, Jr., Sir Christopher Gent, Jerry A. Grundhofer, Roland A. Hernandez, Henry Kaufman, John D. Macomber and Wendy M. Uvino. Also named as defendants were the LBHI Employee Benefit Plan Committee and the Compensation and Benefits Committee of the Board of Directors of LBHI (collectively, the "Committees"). In the consolidated amended complaint, filed on October 27, 2008, plaintiffs did not name LBHI and Erin M. Callan as defendants. However, all other named defendants remained the same. Simpson Thacher represents the Committees and the individual defendants in the ERISA Action. However, Richard S. Fuld, Jr. has retained his own counsel in place of Simpson Thacher. Simpson Thacher notes that some of Debtors' employees and former employees are participants in the ERISA Plan, and that the purported plaintiff class consists of all persons, other than Defendants, who were plan participants or their beneficiaries, who allocated plan contributions to LBHI stock during the relevant period.

#### **Prepetition Securities Matters**

The securities Prepetition Litigations (the "Securities Matters") are: *Operative Plasterers v. Lehman Brothers Holdings, Inc., et al.*, 08 Civ. 5523 (S.D.N.Y.)

<sup>7</sup> Another ERISA action, *Demizio v. Fuld, et al.*, 08 cv 9124 (S.D.N.Y.) ("Demizio") was filed on October 24, 2008. The defendants in *Demizio* are the same as the defendants in the ERISA Action.

("Operative Plasterers"); *Alaska Electrical Pension Fund v. Lehman Brothers Holdings, Inc. et al.*, 08 Civ. 2816 (E.D.N.Y.) ("*Alaska Pension Fund*"); *N.J. Carp. Health Fund v. Lehman XS Trust Series 2005-5N, et al.*, 08 Civ. 6762 (S.D.N.Y.) ("*N.J. Carp. Health Fund*"); *In re Adams Golf, Inc. Sec. Litig.*, C.A. No. 99-371, (D. Del.) ("*Adams Golf*"); *In re Lehman Brothers Holdings Inc. Deriv. Litig.*, 07-CV-2990 (S.D.N.Y.) ("*In re LBHF*"); *Rollins v. Lehman Brothers Inc., et al.*, 08 Civ. 7938 (S.D.N.Y.) ("*Rollins*"); and *Krausz v. Federal National Mortgage Association, et al.*, 08 Civ. 8519 (S.D.N.Y.) ("*Krausz*"). Simpson Thacher notes that some of Debtors' employees and former employees may be members of the purported plaintiff classes in these actions.

**Operative Plasterers:**

LBHI, Erin M. Callan, Richard S. Fuld, Jr. Joseph M. Gregory and Christopher O'Meara were named as defendants in the original complaint in *Operative Plasterers*. The amended complaint, filed on October 27, 2008, also names as defendants Ian Lowitt, Michael L. Ainslie, John F. Akers, Roger S. Berlind, Thomas Cruikshank, Marsha Johnson Evans, Sir Christopher Gent, Roland A. Hernandez, Henry Kaufman, John D. Macomber and numerous underwriters and drops LBHI as a defendant. Simpson Thacher represented the individual defendants named in the original complaint in *Operative Plasterers*. However, Erin M. Callan and Richard S. Fuld, Jr. have retained their own counsel in place of Simpson Thacher, and it is Simpson Thacher's understanding that Joseph M. Gregory is retaining his own counsel in place of Simpson Thacher. Going forward, Simpson Thacher will represent the individual defendants in *Operative Plasterers* other than Callan, Fuld and Gregory.

**Alaska Pension Fund:**

LBHI, Lehman Brothers Inc. ("LBI"), SASC and several common law trusts are named defendants in *Alaska Pension Fund*. Also named as defendants in *Alaska Pension Fund* are the following former or current officers and directors of SASC: Lana Franks, Edward Grieb, Richard McKinney, Kristine Smith and James J. Sullivan. Simpson Thacher represents SASC and the individual defendants in *Alaska Pension Fund*.

**N.J. Carp. Health Fund:**

LBI, SASC and several common law trusts are named defendants in *N.J. Carp. Health Fund*. Also named as defendants in *N.J. Carp. Health Fund* are the following former or current officers and directors of SASC: James J. Sullivan, Samir Tabet and Mark Zusy. Simpson Thacher represents SASC and the individual defendants in *N.J. Carp. Health Fund*.

**Adams Golf:**

LBHI is the only named Lehman defendant in *Adams Golf*. Simpson Thacher represents LBHI in *Adams Golf*.

**In re LBHI:**

LBHI and current or former LBHI officers and directors Michael L. Ainslie, John F. Akers, Roger S. Berlind, Jonathan Beyman, John L. Cecil, Thomas H. Cruikshank, Marsha Johnson Evans, Richard S. Fuld, Jr., Sir Christopher Gent, David Goldfarb, Joseph M. Gregory, Roland A. Hernandez, Jeremy Issacs, Bradley Jack, Henry Kaufman, John D. Macomber, Michael McKeever, Dina Merrill, Christopher O'Meara, Thomas A. Russo and Jeffrey Vanderbeek are named defendants in *In re LBHI*. Simpson Thacher originally represented the officer and director defendants in this action, however the officers and directors retained counsel other than Simpson Thacher prepetition. Simpson Thacher represented LBHI prepetition in *In re LBHI*. *In re LBHI* was stayed by LBHI's chapter 11 filing, and was dismissed pursuant to a stipulation so ordered by the district court on October 14, 2008.

**Rollins:**

LBI is a named defendant in *Rollins*. There are no Lehman individuals named in this case. Simpson Thacher represents LBI and other underwriter defendants in this action. *Rollins* was stayed as to LBI as of September 19, 2008 because of the SIPA liquidation proceeding as to LBI. Simpson Thacher continues to represent the other defendants.

**Krausz:**

LBI is a named defendant in *Krausz*. There are no Lehman Individuals named in this case. Simpson Thacher represents LBI and other underwriter defendants in this action. *Krausz* was stayed as to LBI as of September 19, 2008 because of the SIPA liquidation proceeding as to LBI. Simpson Thacher continues to represent the other defendants.

**Postpetition Representations**

**Investigations**

Since the Commencement Date, Simpson Thacher has been asked by the Debtors to be available to serve as counsel to current and former officers and employees of LBHI and its affiliates in various current and potential investigation matters relating to LBHI and its affiliates' businesses. At present, Simpson Thacher represents: Ian Lowitt, Martin Kelly, Paolo Tonucci, Skip McGee, David O'Reilly, Lisa Beeson, Steve Hash, Edward Grieb, Larry Wieseneck, Shaun Butler and David Lazarus and Christopher O'Meara. Simpson Thacher may represent additional individuals in connection with various investigative matters, and who would join the list of Lehman Individuals upon such retention.

**Postpetition Securities Litigations**

Since the Commencement Date, Simpson Thacher has been representing current LBHI directors Michael L. Ainslie, John F. Akers, Roger S. Berlind, Thomas H.

Cruikshank, Marsha Johnson Evans, Sir Christopher Gent, Roland A. Hernandez, Henry Kaufman and John D. Macomber in a securities litigation matter pending in the United States District Court for the Southern District of New York captioned *Fogel Capital Management, Inc. v. Fuld, et al.* (08 cv 8225).

Also since the Commencement Date, LBI has been named in *Sandman v. J.P. Morgan Securities Inc., et al.*, 08 Civ. 8353 (S.D.N.Y.) and *Frankfurt v. Lehman Brothers, Inc., et al.*, 08 Civ. 8547 (S.D.N.Y.). There are no Lehman Individuals named in these cases. Simpson Thacher represents LBI and other underwriter defendants in these actions. Any further actions as to LBI in these cases are stayed as of September 19, 2008 because of the SIPA liquidation proceeding as to LBI. Simpson Thacher continues to represent the other underwriter defendants in these actions.

**EXHIBIT D TO THE McGARRY AFFIDAVIT**

**List of Lehman Private Equity Business Entities**

Lehman Brothers Merchant Banking Partners  
Lehman Brothers Merchant Banking Partners II  
Lehman Brothers Merchant Banking Partners III  
Lehman Brothers Merchant Banking Partners IV  
Lehman Brothers Venture Capital Group (pre-fund, 1996-1998, aka VC Fund I)  
LB VC Partners LP (VC Fund II)  
Lehman Brothers Venture Partners  
Lehman Brothers VC Partners 2002 LP (VC Fund III)  
Lehman Brothers Venture Partners 2003-C  
Lehman Brothers Venture Partners 2003-P  
Lehman Brothers Venture Partners V-P  
Lehman Brothers Venture Partners V  
Lehman Brothers CDO Opportunity Partners 2004  
Lehman Brothers CDO Mezzanine Fund 2005-1 Unit Trust  
Lehman Brothers CDO Opportunity Partners II  
Lehman Brothers Loan Opportunity Fund  
Lehman Brothers Secondary Opportunities Fund  
Lehman Co-Investment Partners  
Lehman Brothers Secondary Opportunities Fund II  
Lehman Brothers MLP Opportunity Fund  
Lehman Brothers Real Estate Partners  
Lehman Brothers Real Estate Partners II  
Lehman Brothers Real Estate Partners III  
Lehman Brothers Real Estate Mezzanine Partners  
Lehman Brothers Real Estate Mezzanine Partners  
Lehman Brothers Merchant Banking Partners IV (Europe)  
Lehman Brothers Private Equity Partners Ltd.  
Lehman Brothers European Mezzanine Partners 2003  
Lehman Brothers European Mezzanine Partners II  
Lehman Brothers Merchant Banking Partners (offshore and Japan)  
LB Offshore Investment Partners II LP  
Lehman Brothers Loan Opportunity Fund Cayman LP  
LB Secondary Opp Offshore Fund LP  
LB Secondary Opp Offshore Fund II LP  
Lehman Brothers Offshore Real Estate Partners  
Lehman Brothers Real Estate Partners II  
Lehman Brothers Real Estate Mezzanine Partners  
Lehman Brothers Real Estate Partners III  
Lehman Brothers Cayman GP, Ltd.  
Lehman Brothers Cayman Partners, Ltd.  
LB Offshore GP Holdings (PE) Ltd.  
LB Offshore Partners (PE) Ltd.  
Lehman Crossroads Private Equity Asset Allocation Fund – Series XVII

Lehman Crossroads Private Equity Asset Allocation Fund – Series XVIII  
Lehman Brothers Emerging Manager Fund  
Lehman Crossroads Private Equity Asset Allocation Fund – Series XIX  
Lehman Brothers Distressed Opportunities Fund  
Lehman Brothers Capital Partners III, L.P.  
Lehman Brothers Capital Partners IV, L.P.  
Lehman Brothers Venture Capital Partners I, L.P.  
Lehman Brothers Venture Capital Partners II, L.P.  
Lehman Brothers Communications Capital Partners I, L.P.  
Lehman Brothers European Mezzanine Capital Partners A, L.P.  
Lehman Brothers Merchant Banking Capital Partners V L.P.  
Lehman Brothers Diversified Private Equity Fund 2004, L.P.  
Lehman Brothers Executive Diversified Private Equity Fund 2004, L.P. (DPEF)  
Lehman Brothers Crossroads Capital Partners L.P.  
Lehman Brothers Real Estate Capital Partners, L.P.  
Lehman Brothers Real Estate Capital Partners II, L.P.  
Lehman Brothers Real Estate Capital Partners III, L.P.  
Lehman Brothers Real Estate Mezzanine Capital Partners, L.P.  
Lehman Brothers CDO Capital Partners, L.P.  
Lehman Brothers Secondary Opportunities Capital Partners, L.P.  
Lehman Brothers Secondary Opportunities Capital Partners II, L.P.  
Lehman Brothers Co-Investment Capital Partners L.P.  
Lehman Brothers Crossroads Capital Partners II, L.P.  
Lehman Brothers Merchant Banking Capital Partners VI, L.P. (Global)  
Lehman Brothers Merchant Banking Capital Partners VI (Europe), L.P.  
Lehman Brothers MLP Opportunity Capital Partners L.P.  
Lehman Brothers Loan Opportunity Capital Partners L.P.  
Lehman Brothers Distressed Structured Credit Capital Partners, L.P.  
LB I Group Inc.  
LB Kayak Investment Associates L.L.C.  
LB Kayak Investment Associates L.P.  
LB Peak Surgical Associates L.P.  
LB SearchMe Investment Associates L.P.  
LB Skypower Associates (PE) L.P.  
LBMB Associates Cayman III L.P.  
LBMB Associates Cayman III Ltd.  
LBPE Co-Invest II Associates L.L.C.  
LBPEA LLC  
Lehman Brothers (Cayman) GP Ltd.  
Lehman Brothers 1999 Venture GP Partnership L.P.  
Lehman Brothers Cayman GP Ltd.  
Lehman Brothers CDO Associates (Cayman) II Ltd.  
Lehman Brothers CDO Associates (Cayman) Ltd.  
Lehman Brothers CDO Associates 2003 L.P.  
Lehman Brothers CDO Associates 2004 L.P.  
Lehman Brothers CDO Associates 2006 L.P.  
Lehman Brothers CDO Associates II L.P.

Lehman Brothers China Investment Associates L.P.  
Lehman Brothers Co-Investment Associates Cayman L.P.  
Lehman Brothers Co-Investment Associates Cayman Ltd.  
Lehman Brothers Co-Investment Associates L.L.C.  
Lehman Brothers Co-Investment Associates L.P.  
Lehman Brothers Communications Associates Inc.  
Lehman Brothers Distressed Structured Credit Associates (Cayman), Ltd.  
Lehman Brothers Distressed Structured Credit Associates L.P.  
Lehman Brothers Europe Venture Capital Associates L.P.  
Lehman Brothers European Mezzanine Associates 2003 L.P.  
Lehman Brothers European Mezzanine Associates 2003 Ltd.  
Lehman Brothers Fund of Funds Associates L.P.  
Lehman Brothers Global Infrastructure Associates Holdings L.L.C.  
Lehman Brothers Global Infrastructure Associates L.P.  
Lehman Brothers Global Mezzanine Associates (Cayman) L.L.C.  
Lehman Brothers Global Mezzanine Associates L.L.C.  
Lehman Brothers Global Mezzanine Associates L.P.  
Lehman Brothers Healthcare Venture Capital Associates L.P.  
Lehman Brothers Loan Opportunity Associates L.L.C.  
Lehman Brothers Loan Opportunity Associates L.P.  
Lehman Brothers Loan Opportunity Co-Investment Associates L.L.C.  
Lehman Brothers Loan Opportunity Co-Investment Associates L.P.  
Lehman Brothers Loan Opportuntiy Associates (Cayman) L.L.C.  
Lehman Brothers Merchant Banking Associates III L.L.C.  
Lehman Brothers Merchant Banking Associates III L.P.  
Lehman Brothers Merchant Banking Associates IV (Europe) L.P. Inc.  
Lehman Brothers Merchant Banking Associates IV L.L.C.  
Lehman Brothers Merchant Banking Associates IV L.P.  
Lehman Brothers Merchant Banking Europe Capital Partners Management Ltd.  
Lehman Brothers Merchant Banking Partners II Inc.  
Lehman Brothers MLP Opportunity Associates L.L.C.  
Lehman Brothers MLP Opportunity Associates L.P.  
Lehman Brothers Offshore Communications Associates Ltd.  
Lehman Brothers Offshore Partners Ltd.  
Lehman Brothers Offshore Partnership Account 2000/2001 L.P.  
Lehman Brothers Offshore Real Estate Associates II L.P.  
Lehman Brothers Offshore Real Estate Associates II Ltd.  
Lehman Brothers Offshore Real Estate Associates III (Europe) Holdings LLC  
Lehman Brothers Offshore Real Estate Associates III (Europe) L.P.  
Lehman Brothers Offshore Real Estate Associates III L.L.C.  
Lehman Brothers Offshore Real Estate Associates L.L.C.  
Lehman Brothers Offshore Real Estate Associates L.P.  
Lehman Brothers Offshore Real Estate Mezzanine Associates II LP  
Lehman Brothers Offshore Real Estate Mezzanine Associates II Ltd.  
Lehman Brothers Offshore Real Estate Mezzanine Associates L.P.  
Lehman Brothers Offshore Real Estate Mezzanine Associates Ltd.  
Lehman Brothers Participation Associates L.P.



Lehman Brothers Partnership Account 2000/2001 L.P.  
Lehman Brothers Private Equity Advisers LLC  
Lehman Brothers Private Fund Advisers, LP  
Lehman Brothers Real Estate Associates II L.P.  
Lehman Brothers Real Estate Associates III L.P.  
Lehman Brothers Real Estate Associates India Holdings L.L.C.  
Lehman Brothers Real Estate Associates India L.P.  
Lehman Brothers Real Estate Associates L.P.  
Lehman Brothers Real Estate Mezzanine Associates II L.P.  
Lehman Brothers Real Estate Mezzanine Associates L.P.  
Lehman Brothers Secondary Opportunities Associates II L.L.C.  
Lehman Brothers Secondary Opportunities Associates II L.P.  
Lehman Brothers Secondary Opportunities Associates L.L.C.  
Lehman Brothers Secondary Opportunities Associates L.P.  
Lehman Brothers VC Partners 2002 L.P.  
Lehman Brothers Venture Associates 2003 L.L.C.  
Lehman Brothers Venture Associates II L.L.C.  
Lehman Brothers Venture Associates Inc.  
Lehman Brothers Venture Associates V L.L.C.  
Lehman Brothers Venture Associates V L.P.  
Lehman Brothers Venture GP Partnership 2003 L.P.  
Lehman Brothers Venture GP Partnership II L.P.  
Lehman Brothers Venture GP Partnership L.P.  
Lehman Brothers VIP Associates, L.P.  
Lehman Crossroads Funds and Managing Entities  
Lehman Crossroads Investment Advisers, LP  
Property Asset Management Inc.  
Real Estate Private Equity Inc.  
REPE Canada LP